

STATE BOARD OF EQUALIZATION

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December 16, 2002

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 531, RESIDENTIAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 531, *Residential Building Costs*. These updated pages are replacements to the January 1, 2002 version of AH 531.

The compilation of cost factors and specifications for AH 531 is a continuous process. Your comments and input, particularly information regarding the locale adjustment factor for your county, will help to make this handbook a more useful product.

If you have any questions or comments regarding this handbook, please contact Mr. Les Morris at (916) 324-2742.

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department

DJG:sk Enclosures